

**TOWN OF DAVIE
TOWN COUNCIL AGENDA REPORT**

TO: Mayor and Councilmembers

FROM/PHONE: William W. Ackerman, CPA, Budget & Finance Director/797-1050

PREPARED BY: William W. Ackerman, CPA

SUBJECT: RESOLUTION

AFFECTED DISTRICT: Townwide

ITEM REQUEST: **Schedule for Council Meeting**

TITLE OF AGENDA ITEM: A RESOLUTION OF THE TOWN OF DAVIE, FLORIDA, AUTHORIZING THE MAYOR OR DESIGNEE TO EXECUTE AGREEMENTS WITH THE BROWARD COUNTY PROPERTY APPRAISER FOR CREATING AND MAINTAINING NON-AD VALOREM ASSESSMENT ROLLS FOR FIRE RESCUE SERVICES AND SOLID WASTE SERVICES; AND PROVIDING AN EFFECTIVE DATE

REPORT IN BRIEF: This resolution authorizes the Town Administrator or designee to execute agreements with the Broward County Property Appraiser. The Property Appraiser will maintain the Town's non-ad valorem assessment roll for fire rescue services and solid waste services. The cost for per year will be approximately \$14,122 for Fire Rescue and approximately \$9,904 for Solid Waste. Approval of this agreement will provide the Town updated Annual Fire Rescue and Solid Waste Assessment rolls, a notification method to property owners as required by Florida Statutes, and reduce the Town's cost in maintaining the annual non-ad valorem assessments.

PREVIOUS ACTIONS: Town Council previously approved resolution number R-2005-241 for Solid Waste Assessment and R-1996-223 for Fire Rescue Assessment.

CONCURRENCES: The attached agreement has been forwarded to the Town Attorney for review.

FISCAL IMPACT: Yes

Has request been budgeted? Yes

If yes, expected cost: \$ 24,026/year

Account Name: Fire/EMS Expense and Special Projects

If no, amount needed: \$

What account will funds be appropriated from:

Additional Comments:

RECOMMENDATION(S): Motion to approve the resolution.

Attachment(s):

EXHIBIT "A" Fire Rescue Services

EXHIBIT "B" Solid Waste Services

RESOLUTION NO. _____

A RESOLUTION OF THE TOWN OF DAVIE, FLORIDA, AUTHORIZING THE MAYOR OR DESIGNEE TO EXECUTE AGREEMENTS WITH THE BROWARD COUNTY PROPERTY APPRAISER FOR CREATING AND MAINTAINING NON-AD VALOREM ASSESSMENT ROLLS FOR FIRE RESCUE SERVICES AND SOLID WASTE SERVICES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town desires to continue to implement non-ad valorem assessment rolls for this coming fiscal year and succeeding years for fire rescue services and solid waste services; and,

WHEREAS, the Broward County Property Appraiser can create and maintain non-ad valorem assessment rolls; and,

WHEREAS, the Town of Davie and the Broward County Property Appraiser have determined that it is mutually beneficial and in the best interest of the public to enter into these agreements.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF DAVIE, FLORIDA:

SECTION 1. The Town Council of the Town of Davie hereby authorizes the Mayor or designee to execute agreements for implementing non-ad valorem tax rolls, of which are attached hereto as Exhibit "A" for Fire Rescue Services and Exhibit "B" for Solid Waste Services.

SECTION 2. This Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED THIS ____ DAY OF _____, 2007.

MAYOR/COUNCILMEMBER

ATTEST:

TOWN CLERK

APPROVED THIS _____ DAY OF _____, 2007.

EXHIBIT “A”

AGREEMENT

An AGREEMENT made this ____ day of _____, 2007, between LORI PARRIS Broward County Property Appraiser ("Property Appraiser"), and the City of _____ Florida, a municipal corporation ("City").

1. The City desires to develop and implement a non-ad valorem assessment roll for the year 2008 and succeeding years, to provide funds from property owners within the City _____ services. The City desires to use the services of Property Appraiser to create and maintain a non-ad valorem tax roll, and Property Appraiser is prepared to do so on behalf of the City. Each party represents that it has satisfied all conditions precedent necessary to enter into this agreement.
2. The Property Appraiser agrees to perform the following services for the City:
 - A. Create a Non-Ad Valorem Assessment Roll for the City for the year 2008 and succeeding year until this agreement is terminated by either of the parties pursuant to Paragraph 11 below, using data presently in the Property Appraiser's computer as property characteristics the City intends to use for purposes of levying the non-ad valorem assessments. Should the City desire to use additional property characteristics that are already in the computer records, Property Appraiser will advise City whether this is possible and when it can be accomplished, and the additional cost of so doing.
 - B. Provide the City with an annual preliminary estimate of each type of property within the City (e.g., single family residential, vacant land, condominium, etc.) for the City's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the City its preliminary non-ad valorem assessment levy for each type of property and preliminarily extend that amount against each parcel of real property within the City.
 - D. Furnish the City with a computer-readable data file in ascii format of the Non-Ad Valorem Assessment Roll when such preliminary amounts have been extended.
 - E. Include the City's non-ad valorem assessment in the TRIM notice sent to the City's property owners in August at least 20 days in advance of the City's scheduled public hearing in September. The City shall notify Property Appraiser of the proposed date of the scheduled public hearing by July 31, and Property Appraiser shall let the City know immediately if the 20-day advance notification requirement cannot be met for said proposed scheduled hearing.
 - F. Receive from the City corrections to the roll and update the Non-Ad Valorem Assessment Roll with the changed and corrected information.
 - G. Deliver the City's Uniform Non-Ad Valorem Assessment Roll to the Broward County Revenue Collector's office so that the tax bills mailed on or about November 1 will reflect the amount for the City's assessment levies.

3. City agrees to perform the following acts in connection with this agreement:

- A. Advise the property owners within the City in an appropriate and lawful manner of the intention to utilize the uniform non-ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes. Carry out its responsibilities under these sections.
- B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll.
- C. Establish an appropriate appeal process for property owners who wish to contest the classification of their property or amounts of uniform non-ad valorem assessments.
- D. Advise the property owners within the City as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the City in connection with the non-ad valorem assessments.
- E. Timely pay the Property Appraiser the necessary administrative costs incurred in carrying out his functions under this agreement, including but not limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage if necessary, and programming.

- 4. The parties understand that the Property Appraiser's best estimate annual maintenance costs are per parcel for each year. Should the estimated annual maintenance costs be foreseen to increase in subsequent years, the Property Appraiser will provide written notice of such estimated increase in maintenance costs prior to January 1 of the year in which the estimated costs will apply. The parties understand that this estimate does not include any amounts for extraordinary programming or services required by the City. For purposes of this agreement, "extraordinary programming" means the creation of customized computer programs, assessment calculation routines or creation of data not normally used by the Property Appraiser. The parties acknowledge that the City has a sophisticated computer system, and that the use of extraordinary programs or creation of data not normally used by the Property Appraiser is not anticipated. However, in the event that the extraordinary programming or creation of such data is required, the Property Appraiser shall estimate the cost of such programming or creation of such data and inform the City of such cost in writing in advance. The Property Appraiser will not engage in such extraordinary programming nor create such data without prior written approval from the City.
- 5. The specific duties to be performed under this agreement and their respective timeframes are contained in Attachment A, which is incorporated herein by reference.
- 6. This agreement constitutes the entire agreement of the parties and can only be modified in writing.
- 7. Neither party may assign his or its obligations under this agreement.
- 8. This agreement is governed by and construed in accordance with Florida law. Any and all legal action necessary to enforce this agreement will be held in Broward County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each party

such remedy shall be cumulative and shall be in addition to every other remedy given hereun now or hereafter existing at law or in equity or by statute or otherwise. No single or partial ex by any party of any right, power, or remedy hereunder shall preclude any other or further ex thereof.

9. All parts of this Agreement not held unenforceable for any reason shall be given full force and
10. All communications required by this agreement shall be in writing and sent by first class r facsimile to the other party. Notices to the City shall be addressed to _____ at the following address:

Fax: _____

Notices to the Property Appraiser shall be addressed to:

115 South Andrews Avenue, Room 111
Fort Lauderdale, Florida 33301
Fax: 954.357-8474

11. TERMINATION. This Agreement may be terminated by either party upon written notice terminating party to the other party, providing for termination for the succeeding year. Such shall be sent no later than January 1 of the succeeding year. Property Appraiser will perf further work after the written termination notice is received. If any work is in progress at the notice of termination, any and all work, documents, reports, non-ad valorem assessmer prepared up to the date of termination shall be submitted to the City.

DATED this _____ day of _____, 2007.

LORI PARRISH, as
Broward County Property Appraiser

Signature

Print Name and Title
As authorized representative of _____
a municipal corporation of the State of Flc

Approved as to form and legality only:

Approved as to form and legality only:

General Counsel
Broward County Property Appraiser

City Attorney
City of _____

ATTACHMENT A

CITY OF _____, FLORIDA CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENT.

1. Appraiser to provide the City with an electronic file that includes owner name, property address and folio ID, property classifications, square footage of non-residential property, and number of units for residential property. Note: The file shall be in an ascii file or any kind of database (DBF) file and shall include a file layout of all data fields, as well as a description of all County codes. On or prior to June
2. Property Appraiser certifies City's taxable value By July 1
3. City reviews assessment data (unit counts, square footage amounts, property classifications) provided by the Property Appraiser for correctness, as this data determines the assessment amount. The City notifies the Property Appraiser of all corrections. Once the City calculates its preliminary _____ assessment rates and if the rates are different from existing rates, the Property Appraiser provides a recap of revenues to be generated based on the new rates, or if necessary re-runs the assessment data file with the new rates for the City so that the City can verify that expected revenues will be attained. From June 1 to no later than July 31
4. City adopts its preliminary millage rate and preliminary non-ad valorem _____ assessment rates. The City adopts an Initial Assessment Resolution for the _____ assessment program. No later than August 4
5. City provides the Property Appraiser with its preliminary adopted non-ad valorem _____ assessment rates, and with the date, time and place of the public hearing and any other information necessary to be placed on the TRIM notice. No later than August 4
6. Property Appraiser sends TRIM notices including the non-ad valorem _____ assessment to all City property owners. The TRIM notice must be mailed by August 24 at the latest to allow for 20-day notice of the required public hearing. The City also advertises the public hearing in the newspaper. Early to mid-Aug but in no event later than August 24
7. City addresses property owner questions and appeals, and provides the Appraiser with any corrections as soon as possible. September TBA

8. City holds its public hearing on the non-ad valorem _____ assessment and adopts a Final Assessment Resolution. City has been holding this public hearing simultaneously with its budget hearing.

September TBA

9. Certification by the City in conformance with F.S.197.3632. City provides to the Property Appraiser a certified copy of the resolution adopting the City's final non-ad valorem _____ assessment rates.

No later than
3 days after adopti
of final resolution

10. Property Appraiser delivers the City's non-ad valorem _____ assessment rolls to the Revenue Collector.

At the same time
of ad valorem tax
roll certification

11. Property Appraiser provides to the City a duplicate file of the non-ad valorem assessment roll as delivered to the Collector as the final record of current year _____ assessments.

30 days after
delivering non-ad
valorem assessme
roll to the Revenu
Collector

EXHIBIT “B”

AGREEMENT

An AGREEMENT made this ____ day of _____, 2007, between LORI PARRIS Broward County Property Appraiser ("Property Appraiser"), and the City of _____ Florida, a municipal corporation ("City").

1. The City desires to develop and implement a non-ad valorem assessment roll for the year 2008 and succeeding years, to provide funds from property owners within the City _____ services. The City desires to use the services of Property Appraiser to create and maintain a non-ad valorem tax roll, and Property Appraiser is prepared to do so on behalf of the City. Each party represents that it has satisfied all conditions precedent necessary to enter into this agreement.
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- 5. The specific duties to be performed under this agreement and their respective timeframes are contained in Attachment A, which is incorporated herein by reference.
- 6. This agreement constitutes the entire agreement of the parties and can only be modified in writing.
- 7. Neither party may assign his or its obligations under this agreement.
- 8. This agreement is governed by and construed in accordance with Florida law. Any and all legal action necessary to enforce this agreement will be held in Broward County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each party

such remedy shall be cumulative and shall be in addition to every other remedy given hereun now or hereafter existing at law or in equity or by statute or otherwise. No single or partial ex by any party of any right, power, or remedy hereunder shall preclude any other or further ex thereof.

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DATED this _____ day of _____, 2007.

LORI PARRISH, as
Broward County Property Appraiser

Signature

Print Name and Title
As authorized representative of _____
a municipal corporation of the State of Flc

Approved as to form and legality only:

Approved as to form and legality only:

General Counsel
Broward County Property Appraiser

City Attorney
City of _____

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